

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Office of Student Financial Assistance  
Department of Education  
State of Louisiana  
Baton Rouge, Louisiana

February 4, 1998



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor***

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**OFFICE OF STUDENT FINANCIAL ASSISTANCE  
DEPARTMENT OF EDUCATION  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

**Management Letter  
Dated December 17, 1997**

**Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.**

**February 4, 1998**



OFFICE OF  
LEGISLATIVE AUDITOR  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

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December 17, 1997

LOUISIANA STUDENT FINANCIAL  
ASSISTANCE COMMISSION  
DEPARTMENT OF EDUCATION  
STATE OF LOUISIANA  
Baton Rouge, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1997, we conducted certain procedures at the Office of Student Financial Assistance. Our procedures included (1) a review of the office's internal controls; (2) tests of financial transactions; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities; and (4) a review of compliance with prior year report recommendations.

The June 30, 1997, Annual Fiscal Report of the Office of Student Financial Assistance was not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on that report. The office's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management personnel and selected office personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

In our prior audit of the Office of Student Financial Assistance for the year ended June 30, 1996, we reported a finding relating to the need for an effective internal audit function. This finding has been resolved.

We found no matters that require disclosure in this report.

By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

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(OSFA)